

2009

Net Income (Loss) Reconciliation For Corporations With Total Assets of \$10 Million or More

M-3 (100/100W)

Attach to Form 100 or Form 100W.

Check the applicable box for the filing type:

☐ C corporation
 ☐ C corporation/Water's-Edge Filers

California corporation number

FEIN

Corporation name (common parent, if combined return) as shown on return..

Check the box if inactive subsidiaries schedule attached. ☐**Part I Financial Information and Net Income (Loss) Reconciliation.** See instructions.

1 a	Did the corporation file SEC Form 10-K or Form 20-F for its income statement for the period ending with or within this taxable year?	
	<input type="checkbox"/> Yes. Skip line 1b and line 1c and complete line 2a through line 11 with respect to SEC Form 10-K or Form 20-F.	
	<input type="checkbox"/> No. Go to line 1b.	
b	Did the corporation prepare a certified audited non-tax-basis income statement for that period?	
	<input type="checkbox"/> Yes. Skip line 1c and complete line 2a through line 11 with respect to that income statement.	
	<input type="checkbox"/> No. Go to line 1c.	
c	Did the corporation prepare a non-tax-basis income statement for that period?	
	<input type="checkbox"/> Yes. Complete line 2a through line 11 with respect to that income statement.	
	<input type="checkbox"/> No. Skip line 2a through line 3c and enter the corporation's net income (loss) per its books and records on line 4.	
2 a	Enter the income statement period: Beginning ____/____/____ Ending ____/____/____.	
b	Has the corporation's income statement been restated for the income statement period on line 2a?	
	<input type="checkbox"/> Yes. (Attach an explanation and the amount of each item restated.)	
	<input type="checkbox"/> No. Go to line 2c.	
c	Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?	
	<input type="checkbox"/> Yes. (Attach an explanation and the amount of each item restated.)	
	<input type="checkbox"/> No. Go to line 3a.	
3 a	Is any of the corporation's voting common stock publicly traded?	
	<input type="checkbox"/> Yes.	
	<input type="checkbox"/> No. Go to line 4.	
b	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock.	
c	Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock.	
4 a	Worldwide combined net income (loss) from income statement source identified in Part I, line 1.	4a
b	Indicate accounting standard used for line 4a (see instructions):	
	(1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____	
5 a	Net income from nonincludible foreign entities (attach schedule)	5a ()
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	5b
6 a	Net income from nonincludible U.S. entities (attach schedule)	6a ()
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	6b
7 a	Net income (loss) of other includible foreign disregarded entities (attach schedule)	7a
b	Net income (loss) of other U.S. disregarded entities (attach schedule)	7b
c	Net income (loss) of other includible entities (attach schedule)	7c
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	8
9	Adjustments to reconcile income statement period to taxable year (attach schedule)	9
10 a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)	10a
b	Other statutory accounting adjustments to reconcile to line 11 (attach schedule)	10b
c	Other adjustments to reconcile to amount on line 11 (attach schedule)	10c
11	Net income (loss) per income statement of includables corporations. Combine line 4 through line 10	11
	Note: Part I, line 11, must equal the amount on Part II, line 29, column (a).	
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.	
a	Included on Part I, line 4.	Total Assets
b	Removed on Part I, line 5.	Total Liabilities
c	Removed on Part I, line 6.	
d	Included on Part I, line 7.	

Corporation name (common parent, if combined return)	California corporation number
Check applicable box(es): (1) <input type="checkbox"/> Combined group (2) <input type="checkbox"/> Parent corporation (3) <input type="checkbox"/> Combined eliminations (4) <input type="checkbox"/> Subsidiary corporation	
Subsidiary name (if combined return)	California corporation number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return. See instructions.

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 IRC Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships (attach schedule)				
10 Income (loss) from foreign partnerships (attach schedule)				
11 Income (loss) from other pass-through entities (attach schedule)				
12 Items relating to reportable transactions (attach schedule)				
13 Interest income (attach federal Form 8916-A)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach federal Form 8916-A)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 IRC Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23 a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Form 100 or Form 100W, Side 5, Schedule D, excluding amounts from pass-through entities ..				
c Gross capital losses from Form 100 or Form 100W, Side 5, Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss excluding amounts from pass-through entities, abandonment losses, and worthless stock losses, (attach Schedule D-1)				
e Abandonment losses				
f Worthless stock losses (attach schedule)				
g Other gain/loss on disposition of assets other than inventory ..				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach schedule)				
26 Total income (loss) items. Combine line 1 through line 25.				
27 Total expense/deduction items (from Part III, line 36)				
28 Other items with no differences				
29 Reconciliation totals. Combine line 26 through line 28				

Note: Line 29, column (a), must equal the amount on Part I, line 11. Column (d) must equal Form 100, Side 3, Schedule F, line 30, or Form 100W, Side 3, Schedule F, line 29, if the corporation used the California computation method to complete Schedule F.

Corporation name (common parent, if combined return)	California corporation number
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Subsidiary name (if combined return)	California corporation number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return — Expense/Deduction Items. See instructions.

Expense/Deduction Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (attach federal Form 8916-A.)				
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment				
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with IRC Section 162(m) limitation				
16 Pension and profit-sharing				
17 Other post-retirement benefits				
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs				
29 IRC Section 198 environmental remediation costs				
30 Depletion				
31 Depreciation				
32 Bad debt expense				
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Other expense/deduction items with differences (attach schedule)				
36 Total expense/deduction items. Combine line 1 through line 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive.				